

COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Finance, to which was referred House Bill No. 1219, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

1 Page 1, delete lines 1 through 17, begin a new paragraph and insert:
2 "SECTION 1. IC 6-1.1-27-1 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) On or before
4 June 20th and December 20th of each year, the county auditor and the
5 county treasurer shall meet in the office of the county auditor. Before
6 each semi-annual meeting, the county auditor shall complete an audit
7 of the county treasurer's monthly reports required under IC 36-2-10-16.
8 In addition, the county auditor shall:
9 (1) prepare a certificate of settlement on the form prescribed by
10 the state board of accounts; and ~~he shall~~
11 (2) deliver the certificate of settlement to the county treasurer at
12 least two (2) days before each semi-annual meeting.
13 (b) If any county treasurer or auditor refuses, neglects, or fails to
14 distribute tax money due to a tax unit on or before the ~~first~~ **fifty-first**
15 day ~~of the month~~ immediately following ~~the appropriate settlement~~
16 **each property tax due date prescribed in subsection (a); under**
17 **IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies,** the county
18 treasurer and auditor shall pay to the taxing unit from the county
19 general fund interest on the taxing unit's undistributed tax money if the
20 county treasurer and auditor invest undistributed tax money in an

1 interest bearing investment. The amount of interest to be paid equals
 2 the taxing unit's proportionate share of the actual amount of interest
 3 which is received from investments of the undistributed tax money
 4 from the ~~second fifty-second day of the month~~ immediately following
 5 the ~~appropriate settlement property tax due date under IC 6-1.1-22-9~~
 6 **or IC 6-1.1-37-10, whichever applies**, to the date that the tax money
 7 is distributed."

8 Delete pages 2 through 7.

9 Page 8, delete lines 1 through 21.

10 Page 8, between lines 24 and 25, begin a new line block indented
 11 and insert:

12 **"(1) "commissioner" refers to the commissioner of the**
 13 **department of local government finance;"**.

14 Page 8, line 25, delete "(1)" and insert **"(2)"**.

15 Page 8, line 27, delete "(2)" and insert **"(3)"**.

16 Page 8, line 28, delete "(3)" and insert **"(4)"**.

17 Page 8, line 30, delete "(4)" and insert **"(5)"**.

18 Page 8, line 35, after "use" insert **"a"**.

19 Page 8, line 35, delete "statements" and insert **"statement"**.

20 Page 8, line 37, delete "Each" and insert **"The provisional**
 21 **statement must:**

22 **(1) be on a form approved by the state board of accounts;**

23 **(2) indicate tax liability in the amount of:**

24 **(A) fifty percent (50%); or**

25 **(B) if the county auditor requests in writing that the**
 26 **commissioner approve a greater percentage not to exceed**
 27 **seventy percent (70%), the percentage approved by the**
 28 **commissioner;**

29 **of the tax liability payable in 2002 for the property for which**
 30 **the provisional statement is issued;**

31 **(3) indicate:**

32 **(A) that the tax liability under the provisional statement is**
 33 **determined as described in subdivision (2); and**

34 **(B) that property taxes billed on the provisional statement:**

35 **(i) are due and payable in the same manner as property**
 36 **taxes billed on a tax statement under IC 6-1.1-22-8; and**

37 **(ii) will be credited against a reconciling statement;**

38 **(4) include the following statement:**

"Under Indiana law, this provisional statement is sent to property owners in counties that elected to send provisional statements because the county did not complete the general reassessment of real property before March 16, 2003. The statement is due to be paid not later than (insert date). The statement is based on (insert percentage) of your tax liability for taxes payable in 2002. After the general reassessment of real property is complete, you will receive a reconciling statement in the amount of your actual tax liability for taxes payable in 2003, minus the amount you pay under this provisional statement. The due date for taxes under the reconciling statement will be after November 9, 2003.";

(5) indicate liability for:

(A) delinquent:

(i) taxes; and

(ii) special assessments;

(B) penalties; and

(C) interest;

eligible to appear on the tax statement under IC 6-1.1-22-8 for the May, 2003, installment of property taxes; and

(6) include any other information the county treasurer requires.

(d) Property taxes billed on a provisional statement are due in one (1) installment on:

(1) June 15, 2003; or

(2) if the county treasurer requests in writing that the commissioner designate a date, the date designated by the commissioner.

(e) If a provisional tax statement is used, IC 6-1.1-22-4 applies to:

(1) the provisional statement; and

(2) the reconciling statement."

Page 8, delete lines 38 through 42.

Page 9, delete lines 1 through 28.

Page 10, delete lines 2 through 19, begin a new line double block indented and insert:

"(B) not later than:

(i) thirty (30) days after the date of the reconciling

- 1 **statement; or**
 2 **(ii) if the county treasurer requests in writing that the**
 3 **commissioner designate a later date, the date designated**
 4 **by the commissioner; and**
 5 **(4) if the amount under subdivision (2) exceeds the amount**
 6 **under subdivision (1), the taxpayer may claim a refund of the**
 7 **excess under IC 6-1.1-26."**

8 Page 10, line 20, delete "(i)" and insert "(h)".

9 Page 10, delete lines 25 through 42, begin a new paragraph and
 10 insert:

11 **"(i) Not later than sixty (60) days after the due date of a**
 12 **provisional or reconciling statement under this SECTION, the**
 13 **county auditor shall:**

14 **(1) file with the auditor of state a report of settlement; and**

15 **(2) distribute tax collections to the appropriate taxing units.**

16 **(j) If a county auditor fails to make a distribution of tax**
 17 **collections under subsection (i), a taxing unit that was to receive a**
 18 **distribution may recover interest on the undistributed tax**
 19 **collections at the same rate and in the same manner that interest**
 20 **may be recovered under IC 6-1.1-27-1(b).**

21 **(k) IC 6-1.1-15:**

22 **(1) does not apply to a provisional statement; and**

23 **(2) applies to a reconciling statement.**

24 **(l) IC 6-1.1-37-10 applies to:**

25 **(1) a provisional statement; and**

26 **(2) a reconciling statement;**

27 **in the same manner that IC 6-1.1-37-10 applies to an installment of**
 28 **property taxes.**

29 **(m) For purposes of IC 6-1.1-24-1(a)(1):**

30 **(1) a provisional statement is considered to be the May 2003**
 31 **spring installment of property taxes; and**

32 **(2) payment on a reconciling statement is considered to be due**
 33 **before the May 2004 installment of property taxes is due."**

34 Page 11, delete lines 1 through 19.

35 Page 11, line 22, delete "2006." and insert "**2005**".

36 Page 11, between lines 22 and 23, begin a new paragraph and insert:

37 **"SECTION 3. [EFFECTIVE UPON PASSAGE] (a) The**
 38 **commissioner of the department of local government finance may**

- 1 **designate a rule adopted by the department under IC 6-1.1-31-1(b)**
 2 **as an emergency rule.**
 3 **(b) Except as provided in subsection (c), IC 4-22-2-37.1 applies**
 4 **to a rule referred to in subsection (a).**
 5 **(c) Subject to subsection (d), a rule referred to in subsection (a)**
 6 **may be extended for three (3) extension periods referred to in**
 7 **IC 4-22-2-37.1(g).**
 8 **(d) A rule referred to in subsection (a) expires on the earlier of:**
 9 **(1) the expiration date of the rule under IC 4-22-2-37.1; or**
 10 **(2) December 31, 2004.**
 11 **(e) This SECTION expires January 1, 2005."**
 12 **Renumber all SECTIONS consecutively.**
 (Reference is to HB 1219 as printed February 11, 2003.)

and when so amended that said bill do pass.

Committee Vote: Yeas 14, Nays 0.

Borst

Chairperson